IN THE SPECIFICATION

Please delete the paragraph beginning at page 3, lines 4-18 in its entirety.

Please amend the paragraph beginning at page 3, line19 through page 3, line 13 as follows:

According to ~~another~~ an aspect of the present invention, there is provided a method of manufacturing a semiconductor device, comprising: forming a trench in an SOI substrate, the trench extending from a major surface of the SOI substrate and passing through a buried insulating film, forming a first insulating film in the trench, the first insulating film with a depth to reach an upper surface of the buried insulating film; forming a second insulating film in a sidewall portion of the trench above the first insulating film, the second insulting film made of a material different from that of the first insulating film; etching back the first insulating film to such a depth as to reach an upper surface of the buried insulating film, using the second insulating film as a ask, and recessing the buried insulating film exposed t o the sidewall portion of the trench; forming a semiconductor layer by epitaxial growth in a gap created by the recessed buried insulating film; and removing the first insulating film and the second insulating film and forming a trench capacitor in the trench.

Please amend the paragraph beginning at page 4, line14 through page 5, line 11 as follows:

According to ~~still~~ another aspect of the present invention, there is provided a method of manufacturing a semiconductor device, comprising: forming a trench in an SOI substrate, the trench extending from a major surface of the SOI substrate and passing through a buried insulating film; forming a first insulating film in the trench, the first insulating film with a depth to reach an upper surface of the buried insulating film; forming a second insulating film

in a sidewall portion of the trench above the fist insulating film, the second insulating film made of a material different from that of the first insulating film; etching back the first insulating film to such a depth as to reach an upper surface of the buried insulating film, using the second insulating film as a mask, and recessing the buried insulating film exposed to the sidewall portion of the trench; depositing a polysilicon layer on a major surface of the SOI substrate and in the trench; etching back the polysilicon layer by performing anisotropy etching to cause the polysilicon layer to remain in a gap created by the recessed buried insulating film in the trench; and removing the first insulating film and the second insulating film and forming a trench capacitor in the trench.